L. N. 245 of 2009

ADMINISTRATIVE JUSTICE ACT
(CAP. 490)

Extension of Jurisdiction of the Administrative Review Tribunal (Fiscal Matters) Regulations, 2009

IN exercise of the powers conferred by article 21 of the Administrative Justice Act, the Minister for Justice and Home Affairs has made the following regulations:-

Title and commencement.

1. (1) The title of these regulations is the Extension of Jurisdiction of the Administrative Review Tribunal (Fiscal Matters) Regulations, 2009.

(2) These regulations shall be deemed to have come into force on the 1st September, 2009.

Amendment of law in the Schedule.

2. The law specified in the First Column of the Schedule to these regulations shall have effect subject to the amendments specified in the Second Column thereof.

SCHEDULE
Amendment of Law

First Column	Second Column
Enactment	*Extent of Amendment*
Duty on Documents and Transfers Act, Cap. 364.	**1.** Article 2 of the Duty on Documents and Transfers Act, hereinafter referred to as "the Act", shall be amended as follows: (a) " "the definitions "Board" and "special commissioner" shall be deleted; and (b) the following definition shall be added after the definition "transfer": "Tribunal" means the Administrative Review Tribunal established by article 5 of the Administrative Justice Act, Cap. 490;". **2.** Article 57 of the Act shall be substituted by the following: "**57.** (1) The Administrative Review Tribunal shall be competent to hear and determine appeals in accordance with the provisions of article 58.

(2) The provisions of the Administrative Justice Act, in so far as they apply to the Administrative Review Tribunal, shall apply to any proceedings before the said Tribunal and the words "public administration" in the said enactment shall be construed as a reference to the Commissioner of Inland Revenue.

(3) The provisions of article 25 of the Administrative Justice Act shall apply to any proceedings pending before the Board of Special Commissioners for Duty on Documents and Transfers any such proceedings shall be assigned to the Administrative Review Tribunal in terms of the aforesaid article 25 with effect from 1st September, 2009.

(4) Any pending appeal before the Board of Special Commissioners for Duty on Documents and Transfers constituted under this Act prior to its abolition shall continue to be heard before the Administrative Review Tribunal and any appeal which under the Duty on Documents and Transfers Act could be made before the Board of Special Commissioners for Duty on Documents and Transfers shall be made before the Tribunal.

(5) Any pending appeal before the Board of Special Commissioners for Duty on Documents constituted under the Act prior to its abolition shall continue to be heard before the Tribunal and any appeal which under the Act could be made before the Board of Special Commissioners for Duty on Documents shall be made before the Tribunal.

(6) Any appeal pending on 1st September, 2009 before the Court of Appeal from a decision of the Board of Special Commissioners for Duty on Documents and Transfers and any appeal pending on 1st September 2009 before the Court of Appeal from a decision of the Board of Special Commissioners for Duty on Documents shall continue to be heard by that Court, provided that if the said Court were to annul a decision of any one of the Boards aforesaid and remit it back to any one of the said Boards, the remittance shall be made to the Administrative Review Tribunal which shall hear and decide that case accordingly.

(7) The Commissioner shall publish all decisions given by the Tribunal on points of law.

(8) The Tribunal shall have power to summon any person to give evidence or to produce books or other documents before it, and the Chairperson shall have power to administer the oath to any person appearing before the Tribunal:

Provided that no person shall, by virtue of this subarticle, be obliged to disclose information in respect of which the said person is under the duty of professional secrecy.

(9) The Appeals (Board of Special Commissioners for Duty on Documents) Rules, 1990 (S.L. 364.05) shall, until repealed or substituted in terms of the Administrative Justice Act, continue to apply to the Tribunal when hearing appeals previously lodged before the Board of Special Commissioners for Duty on Documents and Transfers.".

3. The word "Board" wherever it occurs in article 58 of the Act, shall be substituted by the word "Tribunal".

4. Article 59 of the Act shall be substituted by the following:

"**59.** (1) Appeals to the Court of Appeal from decisions of the Tribunal shall be lodged in terms of Part IV of the Administrative Justice Act, (Cap. 490) subject to the following:

(a) where the total amount of duty payable in dispute at the time when the appeal was lodged before the Tribunal is less than one million and one hundred and sixty-five thousand euro (1,165,000) to the Court of Appeal (Superior Competence); and

(b) where the total amount of duty payable in dispute at the time when the appeal was lodged before the Tribunal is of one million and one hundred and sixty-five thousand euro (1,165,000) or more, to the Court of Appeal (Superior Competence).

(2) The Court of Appeal shall give the parties seven clear days' notice of the date fixed for the hearing of the appeal.

(3) The Court may confirm, reduce, increase or annul the assessment as determined by the Tribunal or make such order thereon as it may deem appropriate but any such reduction or increase may refer only to those heads of the Tribunal's decision against which an appeal is entered.

(4) Notice of the amount of duty payable under the assessment as determined by the Court of Appeal shall be served by the Commissioner in the manner provided in article 61.

(5) The Board established under article 29 of the Code of Organization and Civil Procedure (Cap. 12) may make rules concerning appeals to the Court of Appeal from decisions of the Tribunal under this article.

(6) The powers vested under subarticle (5) shall also apply to the making of Rules relative to appeals made from the Board of Special Commissioners for Duty on Documents and the Board of Special Commissioners for Duty on Documents and Transfers.".